



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MCFARLAND WATER & SEWER UTILITY

Principal Office: 5915 MILWAUKEE STREET
P.O. BOX 110
MCFARLAND, WI 53558-0110

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MCFARLAND WATER & SEWER UTILITY**Utility Address:** 5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558-0110

When was utility organized? 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DON PETERSON**Title:** VILLAGE ADMINISTRATOR**Office Address:**

5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558-0110

Telephone: (608) 838 - 3153**Fax Number:** (608) 838 - 3619**E-mail Address:** don.peterson@mcfarland.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: AIMEE MILLAN**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53718

Telephone: (608) 240 - 2404**Fax Number:** (608) 249 - 8532**E-mail Address:** amillan@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MIKE HARRIED**Title:** CHAIRMAN OF PUBLIC UTILITIES COMMISSION**Office Address:**

5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558

Telephone: (608) 838 - 3153**Fax Number:** (608) 838 - 3619**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:**

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53718

Telephone: (608) 240 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 2/17/2005**Period covered by most recent audit:** 2004

Names and titles of utility management including manager or superintendent:

Name: MR ALLAN COVILLE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

5115 TERMINAL DRIVE

P.O. BOX 110

MCFARLAND, WI 53558-0110

Telephone: (608) 838 - 7287**Fax Number:** (608) 838 - 6823**E-mail Address:** allan.coville@mcfarland.wi.us

Name of utility commission/committee: McFarland Public Utilities Committee

Names of members of utility commission/committee:

TOM CARNEY

PAUL FRANCE

MIKE HARRIED

PATRICK MILES

WILLIAM SCHRAGE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	921,446	935,831	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	368,978	0	2
Depreciation Expense (403)	100,669	100,129	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	157,255	154,303	5
Total Operating Expenses	626,902	254,432	
Net Operating Income	294,544	681,399	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	294,544	681,399	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	19,966	27,766	10
Miscellaneous Nonoperating Income (421)	422,077	565,938	11
Total Other Income	442,043	593,704	
Total Income	736,587	1,275,103	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,822)	0	12
Other Income Deductions (426)	73,703	64,984	13
Total Miscellaneous Income Deductions	50,881	64,984	
Income Before Interest Charges	685,706	1,210,119	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	120,998	131,725	14
Amortization of Debt Discount and Expense (428)	3,545	3,545	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	124,543	135,270	
Net Income	561,163	1,074,849	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,842,447	1,761,450	20
Balance Transferred from Income (433)	561,163	1,074,849	21
Miscellaneous Credits to Surplus (434)	0	6,367,714	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,403,610	9,204,013	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	921,446		921,446	1
Total (Acct. 400):	921,446	0	921,446	
Operation and Maintenance Expense (401-402):				
Derived	368,978		368,978	2
Total (Acct. 401-402):	368,978	0	368,978	
Depreciation Expense (403):				
Derived	100,669		100,669	3
Total (Acct. 403):	100,669	0	100,669	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	157,255		157,255	5
Total (Acct. 408):	157,255	0	157,255	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	294,544	0	294,544	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	19,966	0	19,966 11
Total (Acct. 419):	19,966	0	19,966
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		225,109	225,109 12
UNREULATED SEWER UTILITY OPERATING INCOME	136,004	0	136,004 13
SEWER CAPITAL CONTRIBUTIONS-2004	60,964	0	60,964 14
Total (Acct. 421):	196,968	225,109	422,077
TOTAL OTHER INCOME:	216,934	225,109	442,043

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(22,822)		(22,822) 15
NONE	0	0	0 16
Total (Acct. 425):	(22,822)	0	(22,822)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		69,188	69,188 17
TRANSFER OUT	4,515	0	4,515 18
Total (Acct. 426):	4,515	69,188	73,703
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,307)	69,188	50,881

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	120,998		120,998 19
Total (Acct. 427):	120,998	0	120,998

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	3,545		3,545 20
Total (Acct. 428):	3,545	0	3,545

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 21
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	124,543	0	124,543
NET INCOME:	405,242	155,921	561,163
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,270,974	6,571,473	8,842,447 25
Total (Acct. 216):	2,270,974	6,571,473	8,842,447
Balance Transferred from Income (433):			
Derived	405,242	155,921	561,163 26
Total (Acct. 433):	405,242	155,921	561,163
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,676,216	6,727,394	9,403,610

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	921,446	0	0	0	921,446	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	921,446	0	0	0	921,446	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	153,893		153,893	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	74,174		74,174	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	228,067	0	228,067	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.5	1
Electric		2
Gas		3
Sewer	2.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,195,411	7,962,424	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,656,290	1,935,515	2
Net Utility Plant	6,539,121	6,026,909	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,025,397	3,946,276	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,150,716	1,081,799	4
Net Nonutility Property	2,874,681	2,864,477	
Investment in Municipality (123)	0	0	5
Other Investments (124)	203,452	190,507	6
Special Funds (125)	582,185	577,914	7
Total Other Property and Investments	3,660,318	3,632,898	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,340,558	1,951,150	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	185,958	182,237	11
Other Accounts Receivable (143)	3,101	444	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	31,425	35,775	14
Materials and Supplies (150)	10,795	9,655	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,448	634	17
Total Current and Accrued Assets	2,573,285	2,179,895	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,905	35,450	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	203	203	20
Total Deferred Debits	32,108	35,653	
Total Assets and Other Debits	12,804,832	11,875,355	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	230,927	230,927	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	9,403,610	9,204,013	23
Total Proprietary Capital	9,634,537	9,434,940	
LONG-TERM DEBT			
Bonds (221)	1,160,000	1,260,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,030,000	1,105,000	26
Total Long-Term Debt	2,190,000	2,365,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	104,295	87,346	28
Payables to Municipality (233)	1,023	0	29
Customer Deposits (235)	5,000	5,000	30
Taxes Accrued (236)	146,981	91,640	31
Interest Accrued (237)	49,966	54,279	32
Other Current and Accrued Liabilities (238)	17,777	15,358	33
Total Current and Accrued Liabilities	325,042	253,623	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	177,899	144,016	35
Other Deferred Credits (253)	433,620	0	36
Total Deferred Credits	611,519	144,016	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	43,734	39,353	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	43,734	39,353	
Total Liabilities and Other Credits	12,804,832	12,236,932	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	7,962,424	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,938,812	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,252,887	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	3,712				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	8,195,411	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,065,676	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	590,614	0	0	0	13
Total Accumulated Provision	1,656,290	0	0	0	
Net Utility Plant	6,539,121	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,414,089				1,414,089	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	100,669				100,669	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,500				7,500	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	108,169	0	0	0	108,169	16
Debits during year						17
Book cost of plant retired	140				140	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	456,442				456,442	21
					0	22
					0	23
					0	24
Total debits	456,582	0	0	0	456,582	25
Balance end of year (110.1)	1,065,676	0	0	0	1,065,676	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	521,426				521,426	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	69,188				69,188	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	69,188	0	0	0	69,188	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	590,614	0	0	0	590,614	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,932,800	60,964		3,993,764	1
Other (specify):					
CONSTRUCTION WORK IN PROGRESS	13,476	219,518	201,361	31,633	2
Total Nonutility Property (121)	3,946,276	280,482	201,361	4,025,397	
Less accum. prov. depr. & amort. (122)	1,081,799	68,917		1,150,716	3
Net Nonutility Property	2,864,477	211,565	201,361	2,874,681	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	10,795	9,655	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	10,795	9,655	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 Bonds	3,545	428	31,905	1
Total			31,905	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	230,927	1
Changes during year (explain):		2
Balance end of year	230,927	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Joint Water & Sewer MRB's	12/01/1996	12/01/2013	4.95%	1,160,000	1
Total Bonds (Account 221):				1,160,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2001 STATE TRUST FUND LOAN	12/19/2001	03/15/2011	5.50%	1,030,000	1
Total for Account 224				1,030,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	91,640	1
Accruals:		
Charged water department expense	157,255	2
Charged electric department expense		3
Charged sewer department expense	2,508	4
Other (explain):		
SEE FOOTNOTE EXPLANATION	52,600	5
Total Accruals and other credits	212,363	
Taxes paid during year:		
County, state and local taxes	144,240	6
Social Security taxes	11,696	7
PSC Remainder Assessment	1,086	8
Other (explain):		
NONE		9
Total payments and other debits	157,022	
Balance end of year	146,981	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 Joint Mortgage Revenue Bonds	5,364	63,962	64,370	4,956	1
Subtotal	5,364	63,962	64,370	4,956	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2001 STATE TRUST FUND LOAN	48,915	57,036	60,941	45,010	3
Subtotal	48,915	57,036	60,941	45,010	
Notes Payable (231)					
None	0			0	4
Subtotal	0	0	0	0	
Total	54,279	120,998	125,311	49,966	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	48,452	2
WATER TOWER RESERVE	155,000	3
Total (Acct. 124):	203,452	
Special Funds (125):		
IMPACT FEE FUND	338,594	4
BOND REDEMPTION FUND	26,578	5
RESERVE ACCOUNT	172,813	6
REPLACEMENT ACCOUNT	26,200	7
DEPRECIATION ACCOUNT	18,000	8
Total (Acct. 125):	582,185	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	185,958	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	185,958	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
MISCELLANEOUS WATER USAGE	27	16
TOWER RENTAL FEES OWED FOR DECEMBER 2004	3,074	17
Total (Acct. 143):	3,101	
Receivables from Municipality (145):		
DELINQUENTS ON TAX ROLL	31,425	18
Total (Acct. 145):	31,425	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	203	21
Total (Acct. 183):	203	
Payables to Municipality (233):		
PUBLIC FIRE PROTECTION OVERPAYMENT BY MUNICIPALITY	1,023	22
Total (Acct. 233):	1,023	
Other Deferred Credits (253):		
Regulatory Liability	433,620	23
NONE		24
Total (Acct. 253):	433,620	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,936,728	0	0	0	3,936,728	1
Materials and Supplies	10,225	0	0	0	10,225	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,239,882	0	0	0	1,239,882	4
Customer Advances for Construction					0	5
Regulatory Liability	216,810	0	0	0	216,810	6
					0	7
Average Net Rate Base	2,490,261	0	0	0	2,490,261	
Net Operating Income	294,544	0	0	0	294,544	8
Net Operating Income as a percent of						
Average Net Rate Base	11.83%	N/A	N/A	N/A	11.83%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	456,442	0	0	0	456,442	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	22,822				22,822	4
Other (specify): NONE					0	5
Balance End of Year	433,620	0	0	0	433,620	

FINANCIAL SECTION FOOTNOTES

Taxes Accrued (Acct. 236) (Page F-17)

General footnotes

Over the last few years the utility has been paying slightly more than the prior year tax equivalent to the village in the subsequent year of tax equivalent calculation. Over time this has decreased the taxes accrued amount as it does not equal the tax equivalent owed. During December 2004 the village repaid \$52,600 to the utility in order to have the taxes accrued balance equal the tax equivalent.

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

N/A

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

See Account 145 for detail.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

McFarland Water Utility
McFarland, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of McFarland Water Utility, an enterprise fund of the Village of McFarland as of December 31, 2004 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

Madison, Wisconsin
February 17, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	866,381	883,640	1
Total Sales of Water	866,381	883,640	
Other Operating Revenues			
Forfeited Discounts (470)	4,824	4,158	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	44,400	41,750	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,841	6,283	6
Total Other Operating Revenues	55,065	52,191	
Total Operating Revenues	921,446	935,831	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	2,095	1,881	7
Pumping Expenses (620-625)	57,777	59,751	8
Water Treatment Expenses (630-635)	15,467	17,216	9
Transmission and Distribution Expenses (640-655)	82,340	75,496	10
Customer Accounts Expenses (901-904)	28,345	27,421	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	182,954	179,801	13
Total Operation and Maintenance Expenses	368,978	361,566	
Other Operating Expenses			
Depreciation Expense (403)	100,669	100,129	14
Amortization Expense (404-407)		0	15
Taxes (408)	157,255	154,303	16
Total Other Operating Expenses	257,924	254,432	
Total Operating Expenses	626,902	615,998	
NET OPERATING INCOME	294,544	319,833	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	14	1,609	4,876	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	14	1,609	4,876	
Metered Sales to General Customers (461)				
Residential	2,465	145,455	467,996	4
Commercial	238	35,312	90,805	5
Industrial				6
Total Metered Sales to General Customers (461)	2,703	180,767	558,801	
Private Fire Protection Service (462)	38		20,801	7
Public Fire Protection Service (463)	1		267,477	8
Other Sales to Public Authorities (464)	26	4,842	14,426	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,782	187,218	866,381	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	267,477	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	267,477	
Forfeited Discounts (470):		
Customer late payment charges	4,824	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,824	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER LEASE REVENUE	44,400	8
Total Rents from Water Property (472)	44,400	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,841	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	5,841	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	680	660	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	1,415	1,221	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	2,095	1,881	
PUMPING EXPENSES			
Operation Labor (620)	21,511	22,791	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	28,822	26,534	7
Operation Supplies and Expenses (623)	5,397	4,758	8
Maintenance of Pumping Plant (625)	2,047	5,668	9
Total Pumping Expenses	57,777	59,751	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,169	2,953	10
Chemicals (631)	10,743	9,329	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	1,555	4,934	13
Total Water Treatment Expenses	15,467	17,216	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	34,463	27,870	14
Operation Supplies and Expenses (641)	522	1,384	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	20,020	18,267	17
Maintenance of Services (652)	12,493	7,152	18
Maintenance of Meters (653)	5,412	5,501	19
Maintenance of Hydrants (654)	9,430	15,322	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	82,340	75,496	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,419	2,203	22
Accounting and Collecting Labor (902)	22,381	21,576	23
Supplies and Expenses (903)	3,545	3,642	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	28,345	27,421	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	40,455	36,176	27
Office Supplies and Expenses (921)	3,102	2,964	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	39,591	49,678	30
Property Insurance (924)	20,833	22,272	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	42,515	36,244	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	21,335	18,318	35
Transportation Expenses (933)	15,123	14,149	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	182,954	179,801	
Total Operation and Maintenance Expenses	368,978	361,566	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		146,981	144,475	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,508	2,412	2
Net property tax equivalent		144,473	142,063	
Social Security		11,696	11,202	3
PSC Remainder Assessment		1,086	1,038	4
Other (specify): NONE			0	5
Total tax expense		157,255	154,303	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193529				3
County tax rate	mills		2.584069				4
Local tax rate	mills		6.631190				5
School tax rate	mills		11.101068				6
Voc. school tax rate	mills		1.269958				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.779814				10
Less: state credit	mills		1.344731				11
Net tax rate	mills		20.435083				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.631190				14
Combined School Tax Rate	mills		12.371026				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.002216				17
Total Tax Rate	mills		21.779814				18
Ratio of Local and School Tax to Total	dec.		0.872469				19
Total tax net of state credit	mills		20.435083				20
Net Local and School Tax Rate	mills		17.828980				21
Utility Plant, Jan. 1	\$	7,962,424	7,962,424				22
Materials & Supplies	\$	9,655	9,655				23
Subtotal	\$	7,972,079	7,972,079				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,972,079	7,972,079				26
Assessment Ratio	dec.		1.034104				27
Assessed Value	\$	8,243,959	8,243,959				28
Net Local & School Rate	mills		17.828980				29
Tax Equiv. Computed for Current Year	\$	146,981	146,981				30
Tax Equivalent per 1994 PSC Report	\$	78,428					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	146,981					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,038		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	231,547		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	233,585	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	125,240	6,000	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	242,843		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,106		20
Total Pumping Plant	378,189	6,000	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,061		23
Total Water Treatment Plant	6,061	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,038	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			231,547	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	233,585	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			131,240	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			242,843	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,106	20
Total Pumping Plant	0	0	384,189	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,061	23
Total Water Treatment Plant	0	0	6,061	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	45,250		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,048,744		26
Transmission and Distribution Mains (343)	1,516,786		27
Fire Mains (344)	0		28
Services (345)	132,646		29
Meters (346)	267,664	33,361	30
Hydrants (348)	118,147		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,129,237	33,361	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	33,900		36
Transportation Equipment (392)	63,110		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,555	2,455	39
Laboratory Equipment (395)	1,578	6,287	40
Power Operated Equipment (396)	19,065		41
Communication Equipment (397)	37,404		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	11,961		44
Other Tangible Property (399)	0		45
Total General Plant	187,573	8,742	
Total utility plant in service directly assignable	3,934,645	48,103	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,934,645	48,103	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			45,250	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		(43,796)	1,004,948	26
Transmission and Distribution Mains (343)			1,516,786	27
Fire Mains (344)			0	28
Services (345)			132,646	29
Meters (346)	140		300,885	30
Hydrants (348)			118,147	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	140	(43,796)	3,118,662	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			33,900	36
Transportation Equipment (392)			63,110	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			23,010	39
Laboratory Equipment (395)			7,865	40
Power Operated Equipment (396)			19,065	41
Communication Equipment (397)			37,404	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			11,961	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	196,315	
Total utility plant in service directly assignable	140	(43,796)	3,938,812	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	140	(43,796)	3,938,812	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	182,361		26
Transmission and Distribution Mains (343)	2,802,794	144,582	27
Fire Mains (344)	0		28
Services (345)	646,678	17,905	29
Meters (346)	0		30
Hydrants (348)	395,946	18,825	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,027,779	181,312	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	4,027,779	181,312	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,027,779	181,312	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		43,796	226,157 26
Transmission and Distribution Mains (343)			2,947,376 27
Fire Mains (344)			0 28
Services (345)			664,583 29
Meters (346)			0 30
Hydrants (348)			414,771 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	43,796	4,252,887
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	43,796	4,252,887
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	43,796	4,252,887

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			16,328	16,328	1
February			15,300	15,300	2
March			15,302	15,302	3
April			15,379	15,379	4
May			16,837	16,837	5
June			20,128	20,128	6
July			18,081	18,081	7
August			17,048	17,048	8
September			17,276	17,276	9
October			16,510	16,510	10
November			16,226	16,226	11
December			18,130	18,130	12
Total annual pumpage	0	0	202,545	202,545	
Less: Water sold				187,218	13
Volume pumped but not sold				15,327	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				5,724	16
Volume related to equipment/system malfunction				370	17
Non-utility volume NOT included in water sales				106	18
Total volume not sold but accounted for				6,200	19
Volume pumped but unaccounted for				9,127	20
Percent of water lost				5%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,150	23
Date of maximum: 6/16/2004					24
Cause of maximum:					25
Lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				308	26
Date of minimum: 3/12/2004					27
Total KWH used for pumping for the year				276,769	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
5412 LONG STREET	Well #1	560	10	576,000	Yes	1
5401 BREMER ROAD	Well #2	500	12	0	No	2
5001 NORTH AUTUMN	Well #3	700	18	1,440,000	Yes	3
5703 BIRD SONG COURT	Well #4	800	20	1,440,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	5412 LONG STREET	5401 BREMER ROAD	5001 N. AUTUMN	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBINE	5
Year Installed	1971	1958	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	450	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC MOTORS	US ELECTRIC MOTOR	9
Year Installed	1971	1958	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	30	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4			14
Location	5703 BIRD SONG COURT			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	JOHNSON			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22
Year Installed	1990			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
Year constructed	1975	2000	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	99	121	7
Total capacity in gallons (actual)	500,000	750,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.9000	2.9000	13
Is a corrosion control chemical used (yes, no)?	N	N	14
Is water fluoridated (yes, no)?	Y	Y	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	400	0	0	0	400	1
M	D	2.000	1,016	0	0	0	1,016	2
M	D	6.000	74,273	0	0	0	74,273	3
M	D	8.000	72,573	1,181	0	0	73,754	4
M	D	10.000	33,862	862	0	0	34,724	5
M	D	12.000	16,922	2,118	0	0	19,040	6
Total Within Municipality			199,046	4,161	0	0	203,207	
Total Utility			199,046	4,161	0	0	203,207	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,565	0	0	0	1,565		1
M	1.000	665	19	0	0	684		2
M	1.250	4	0	0	0	4		3
M	1.500	43	0	0	0	43		4
M	2.000	55	5	0	0	60		5
M	3.000	3	0	0	0	3		6
M	4.000	10	0	0	0	10		7
M	6.000	10	0	0	0	10		8
M	8.000	15	0	0	0	15		9
Total Utility		2,370	24	0	0	2,394	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,728	60	5	0	2,783	61	1
1.000	44	10	7	0	47	7	2
1.500	42	10	5	0	47	4	3
2.000	18	4	2	0	20	4	4
3.000	7	2	0	0	9	4	5
4.000	1	0	0	0	1	1	6
6.000	1	0	0	0	1	1	7
8.000	1	0	0	0	1	1	8
10.000	1	0	0	0	1	1	9
Total:	2,843	86	19	0	2,910	84	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,465	156	0	7	0	155	2,783	1
1.000	0	40	0	7	0	0	47	2
1.500	0	29	0	4	0	14	47	3
2.000	0	12	0	4	0	4	20	4
3.000	0	1	0	3	0	5	9	5
4.000	0	0	0	1	0	0	1	6
6.000	0	0	0	0	1	0	1	7
8.000	0	0	0	0	1	0	1	8
10.000	0	0	0	0	1	0	1	9
Total:	2,465	238	0	26	3	178	2,910	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	429	7			436	2
Total Fire Hydrants	429	7	0	0	436	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	436
Number of distribution system valves end of year:	751
Number of distribution valves operated during year:	410

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

\$5841 is the return on net investment in meters charged to sewer.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C 654 - Maintenance of hydrants - Nothing unusual in 2004; less maintenance and therefore less payroll booked to account when compared to 2003.

A/C 652 - Maintenance of services - Additional \$6022 spent in 2004 for patching work related to service maintenance.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

A/C 342 - Adjustment of \$43,796 represents the transfer of plant from utility financed to contributed for impact fees received during 2004. All impact fee collections are for the water tower.

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

Retirement of only \$140 made to retire the five 5/8" meters per W-19; dollar retirements for the seven 1", five 1-1/2" and two 2" will be made in the 2005 report.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

A/C 342 - Adjustment of \$43,796 represents the transfer of plant from utility financed to contributed for impact fees received during 2004. All impact fee collections are for the water tower.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions financed by developer contributions.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Service additions financed by developer contributions.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The Director of Public Works confirmed there are no utility owned services not in use at year end.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The utility tests 5/8" and 1" meters according to PSC 185.761. The larger meters are tested per PSC 185.76.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

All station meters are tested on required schedule.
